

HOUSE BILL 2052

By Harmon

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 10, relative to tobacco and
tobacco products.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1001, is amended by inserting the following language as a new, appropriately numbered item:

() "Moist snuff" means any finely cut, ground or powdered tobacco this is not intended to be smoked but shall not include any finely cut, ground or powdered tobacco this is intended to be placed in the nasal cavity.

SECTION 2. Tennessee Code Annotated, Section 67-4-1005, is amended by deleting by deleting the section in its entirety and by substituting instead the following:

§ 67-4-1005.

(a) The rate on all other tobacco products, including, but not limited to, cigars, cheroots, stogies, beedies, bidis and manufactured tobacco whether made of tobacco or any substitute shall be six and six-tenths percent (6.6%) of the wholesale cost price.

(b) An excise tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, or use of moist snuff tobacco in this state and shall be thirty cents (30¢) per ounce of each can or package of moist snuff, and a proportionate tax at the like rate on all fractional parts of an ounce thereof. Such tax shall be computed on the net weight as listed by the manufacturer.

SECTION 3. Tennessee Code Annotated, Section 67-4-1025, is amended by adding the following language as a new, appropriately designated subsection:

(d) Revenue collected from the tax on moist snuff, levied in § 67-4-1005(b), shall be allocated to the department of agriculture.

SECTION 4. This act shall take effect immediately upon becoming law, the public welfare requiring it.